

**City of Chattanooga, TN**  
**Personnel Class Specification**

***Class code 0087***

**FLSA: Exempt**

**CLASSIFICATION TITLE: ACCOUNTANT**

**PURPOSE OF CLASSIFICATION**

The purpose of this classification is to perform essential accounting and financial functions for the City of Chattanooga. Duties and responsibilities include, but are not limited to, applying general accounting principles and practices to the maintenance of fiscal records; maintaining confidentiality of accounting documents and files; performing automated accounting transactions; and performing other duties as required

**ESSENTIAL FUNCTIONS**

**The following duties are normal for this position. These are not to be construed as exclusive or all-inclusive. Other duties may be required and assigned.**

Maintains responsibility for accounting and financial functions; applies generally accepted accounting principles (GAAP) to develop and write procedures and assist management in decision-making practices; maintains compliance with federal, state, and local laws and legislation; complies with Governmental Accounting Standards Board (GASB) rules on accounting practices; justifies and reports any departures from these standards in agency financial statements.

Analyzes, researches and compiles financial data and accounting records to communicate accounting information to management; examines financial data to assist in management decisions; prepares financial statements and reports; presents written and oral summaries of analytical research and findings to departments and management as required.

Maintains thorough knowledge of departmental automated accounting systems; makes recommendations for changes as needed; assists other personnel in the use of these systems when needed.

Performs fund and accrual accounting for various government and proprietary funds; prepares reports for various departments to collect payments and refunds into proper accounts; reviews payment vouchers for accuracy and completeness.

Maintains accounting chart of accounts; enters new funds, organizations, and accounts when received; protects against duplication of account numbers.

Reviews daily cash transactions for accuracy; balances accounts to appropriate funds; reconciles and/or makes corrections; transfers money between funds when needed.

Prepares journal document entries to transfer, adjust, and/or correct computerized accounting records; ensures accuracy and completeness of entry; enters transactions into accounting system.

Answers questions from departmental staff, management and other City personnel; solves problems and/or makes suggestions for improvement or changes; trains departmental personnel in the preparation of documents for original entry and in the use of financial software.

Monitors automated accounting system to ensure accuracy of data entry into system; determines when errors have been made and makes corrections as warranted.

Reviews daily, weekly, monthly and annual financial reports for accuracy and completeness; reconciles reports against City financial records; makes changes and/or adjustments to reports if necessary; notifies supervisor of changes as required.

Examines and interprets data for financial and systems impact; converts manual operations to computer applications where necessary.

#### PAYROLL ACCOUNTING FUNCTIONS:

Receives and reviews payroll records and report for posting for accuracy and completeness; makes entries necessary to correct errors; records cash requirements on payroll log; updates payroll account data for accounting system as necessary.

Records pension liability on pension log; reconciles general pension liability to computer report; prepares payment voucher; delivers to bank for deposit into appropriate account.

Records tax liability on tax logs; makes tax deposits to IRS by automatic transfer of data; reconciles monthly, quarterly, and annual payroll data for preparation and filing of required tax returns and information returns; ensures compliance with all applicable tax laws and accounting practices.

Reconciles unemployment quarterly report to payroll data; submits information to appropriate state agency; maintains complete and accurate City records.

Submits inter-fund payment warrants to appropriate individual for preparation; collects payments and allocates to proper fund; makes copies of warrants for pension payment and submit to pension office; sends deduction report to pension office; delivers payment to bank.

#### **ADDITIONAL FUNCTIONS**

Performs other related duties as required.

## **MINIMUM QUALIFICATIONS**

Bachelor's degree in accounting, finance, business administration, public administration, or closely related field; supplemented by one (1) year previous experience and/or training involving basic accounting functions, financial duties, or related experience; or any equivalent combination of education, training, and experience which provides the requisite knowledge, skills, and abilities for this job.

## **PERFORMANCE APTITUDES**

**Data Utilization:** Requires the ability to review, classify, categorize, prioritize, and/or analyze data. Includes exercising discretion in determining data classification, and in referencing such analysis to established standards for the purpose of recognizing actual or probable interactive effects and relationships.

**Human Interaction:** Requires the ability to provide guidance, assistance, and/or interpretation to others regarding the application of procedures and standards to specific situations.

**Equipment, Machinery, Tools, and Materials Utilization:** Requires the ability to operate and control the actions of equipment, machinery, tools and/or materials requiring complex and rapid adjustments.

**Verbal Aptitude:** Requires the ability to utilize a wide variety of reference, descriptive, advisory and/or design data and information.

**Mathematical Aptitude:** Requires the ability to perform addition, subtraction, multiplication and division; ability to calculate decimals and percentages; may include ability to perform mathematical operations with fractions; may include ability to compute discount, interest, profit and loss, ratio and proportion; may include ability to calculate surface areas, volumes, weights, and measures.

**Functional Reasoning:** Requires the ability to apply principles of rational systems; to interpret instructions furnished in written, oral, diagrammatic, or schedule form; and to exercise independent judgment to adopt or modify methods and standards to meet variations in assigned objectives.

**Situational Reasoning:** Requires the ability to exercise judgment, decisiveness and creativity in situations involving evaluation of information against measurable or verifiable criteria.

## **ADA COMPLIANCE**

**Physical Ability:** Tasks require the ability to exert light physical effort in sedentary to light work, but which may involve some lifting, carrying, pushing and/or pulling of objects and materials of light weight (5-10 pounds). Tasks may involve extended periods of time at a keyboard or work station.

**Sensory Requirements:** Some tasks require the ability to communicate orally.

**Environmental Factors:** Essential functions are regularly performed without exposure to adverse environmental conditions.

Chattanooga, Tennessee, is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the City will provide reasonable accommodations to qualified individuals with disabilities and encourages both prospective and current employees to discuss potential accommodations with the employer.